

From: [Sherrer, Dana](#)
To: [Christian, Doretha](#)
Subject: FW: OIG Request: Tar Creek
Date: Thursday, October 15, 2015 3:50:12 PM
Attachments: [ACP Position Paper No 4 - EPA Incorrectly Recorded Special Account Recei....pdf](#)
[FW US Oil Recovery \(A6X7\) IGNORE LAST EMAIL Requesting Receivable.msg](#)

Susan's response.

From: Jenkins, Susan
Sent: Thursday, October 08, 2015 3:57 PM
To: Sherrer, Dana <sherrer.dana@epa.gov>
Subject: FW: OIG Request: Tar Creek

Hi Dana,

I have attached an email from you to Doretha and myself on this topic. Based on the following, our settlement amounts and collections should be coded TR2B, because the collections are for EPA expended funds, recovery of cost.

Special Account code TR2 and TR2A should be used only when we receive an upfront advance payment from a Responsible Party for work that we will perform with the funds received. Future work with the RP funds, not EPA funds.

I do not have this settlement agreement, is it an advance payment for work not completed at the time of collection.

RMDS Chapter 15, Special Accounts: http://intranet.epa.gov/ocfo/policies/direct/2550/2550d-15-p1_financial_management_of_special_accounts.pdf

On pages 10-11:

- 1. TR2. Non-Federal Special Accounts *Unearned Revenue*.** Represents amounts received under a non-federal cash-out settlement (principal only, excludes late payment interest). This code pertains to collections related to non- federal settlement amounts for costs to be incurred (work to be performed) in the future.
- 2. TR2A. Federal Special Accounts *Unearned Revenue*.** Represents amounts received under a federal cashout settlement (principal only, excludes late payment interest). This code pertains to collections related to federal settlement amounts for costs to be incurred (work to be performed) in the future.
- 3. TR2B. Special Accounts *Earned Revenue*.** Represents amounts for the past cost collections, late payment interest collections from PRPs and interest revenue earned on special account collections that have not been disbursed. This code pertains to collections related to settlement amounts for costs *previously* incurred and **includes collections on future response cost (oversight) bills for work performed.**



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Susan Jenkins

Accountant

Office of the Regional Comptroller

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From: Sherrer, Dana**Sent:** Thursday, October 08, 2015 2:29 PM**To:** Johnson, Lydia**Cc:** Jenkins, Susan; Christian, Doretha; Williams, Molly**Subject:** FW: OIG Request: Tar Creek

Hello Lydia and Susan,

Cincinnati Finance Center has received the attached OIG Position Paper for the Tar Creek Consent Decree, bill 2761529S0016. Can you please let me know if the Region is in agreement that the receivable should be changed to TR2 (advance billing/unearned revenue) not TR2B(past costs) and provide an amended control form?

Thanks

Dana

From: Jenkins, Susan**Sent:** Friday, August 28, 2015 2:35 PM**To:** Johnson, Lydia**Cc:** Sherrer, Dana**Subject:** RE: OIG Request: Tar Creek

Hi Lydia,

Yes, an email should be sufficient.

Susan Jenkins

Accountant, Office of the Comptroller

U.S. EPA, Dallas, TX 75202

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From: Johnson, Lydia**Sent:** Friday, August 28, 2015 9:33 AM**To:** Jenkins, Susan**Cc:** Sherrer, Dana

Subject: RE: OIG Request: Tar Creek

Hi Susan,

How should we provide the follow-up information? Would an email be sufficient?

From: Jenkins, Susan

Sent: Tuesday, August 11, 2015 2:59 PM

To: Johnson, Lydia

Cc: Sherrer, Dana

Subject: RE: OIG Request: Tar Creek

Hi Lydia,

We may need to revise our statement to the OIG. I talked to Dana Sherrer, CFC last week about the coding of Special Account collections. She explained that the only time fund code TR2 is used is when we advance bill a RP before we perform the work, funds collected with fund future cost. The fund code TR2A is also used for only advance bill/collection before the work is done, future cost. The fund code TR2B is used when the bill is for costs EPA has already paid; therefore past costs.

Susan Jenkins

(214) 665-6578

From: Johnson, Lydia

Sent: Tuesday, August 11, 2015 2:50 PM

To: Jenkins, Susan

Subject: OIG Request: Tar Creek

Hi Susan,

I just want to confirm with you that our discussion with the OIG on August 4, is an adequate response to their question on Tar Creek and that we don't need to send a written response.

Thanks,

Lydia